



Geoffrey E. Snyder  
Commissioner

**MASSACHUSETTS DEPARTMENT OF REVENUE  
COLLECTIONS BUREAU - BANKRUPTCY UNIT**

**200 ARLINGTON ST, CHELSEA, MA 02150**  
**Mailing Address: PO BOX 7090, BOSTON, MA 02204-7090**  
**Phone: (617) 626-3875 Fax: (617) 626-3796**

**JANICE CARROLL RICHARD**  
**17 MCKENNON AVE**  
**MILTON, MA 02186**

**Date: 11/24/2023**  
**Chapter 13**  
**Case Number: 23-11882 CJP**  
**SSN: \*\*\*-\*\*-1400**  
**341 Hearing Date: January 3, 2024**

Please find attached a Massachusetts Department of Revenue (MDOR) Notice of Failure to File Tax Return(s) (NFF). A representative from the MDOR may be attending the meeting of creditors (341 hearing) which has been scheduled in your case for January 3, 2024 at 10:30 a.m. In preparation for your meeting, please review the attached NFF and prepare a response that may be given to the MDOR representative. It is our wish that any issues regarding delinquent tax returns be resolved at the 341 hearing. Failure to do so will result in the MDOR filing a proof of claim containing estimated assessments for the delinquent periods.

Your response may be to either file the delinquent returns at the time of hearing. Or, if you believe you have filed or paid the return(s) provide signed copies of the returns and any cancelled checks that may apply (please include W-2's for any withholding claimed). Or, if you believe you were not required to file returns for the delinquent periods, please provide a written statement (affidavit), signed under the penalty of perjury providing the reason you were not required to file.

If a MDOR representative does not attend your 341 hearing, please forward your information or questions to the undersigned or you may contact Isabel Jean, Director at (617) 626-3820.

**IF YOU HAVE NOT FILED THESE TAX RETURNS**

**You must send completed tax returns for these tax periods within 30 days to the mailing address at the top of this notice.**

**DO NOT SEND COMPLETED TAX RETURNS TO ANY OTHER ADDRESS!**

**Do not send completed tax returns to any address shown on MDOR tax returns, forms, instructions, or pre-printed envelopes while you are in bankruptcy. This can cause processing errors, and may cause MDOR to issue notices which should not be sent to you while you are in bankruptcy. Do not send any payment with your completed tax returns. Any tax amounts you owe must be paid under your bankruptcy. To obtain tax forms, visit [mass.gov/dor/forms](https://mass.gov/dor/forms) or call (617) 887-6367.**

**IF YOU HAVE FILED THESE TAX RETURNS**

**Send clear copies of the tax returns which you filed, copies of the front and back of any canceled check or money order used to pay the tax and any applicable W-2's, schedules, etc. to the mailing address at the top of this notice.**

**IF YOU BELIEVE YOU WERE NOT REQUIRED TO FILE THESE TAX RETURNS**  
**Send a written statement signed under penalty of perjury explaining why you were not required to**  
**file these tax returns, along with any documentation you believe supports your position, to the**  
**mailing address at the top of this notice.**

**GEOFFREY E. SNYDER**  
**COMMISSIONER**  
**MASSACHUSETTS DEPARTMENT OF REVENUE**

**By his duly authorized agent,**

**/s/ Yngribel Reyes**

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**Date: 11/24/2023**  
**Chapter 13**  
**Case Number: 23-11882 CJP**  
**SSN: \*\*\*-\*\*-1400**

**NOTICE BY COMMISSIONER OF MASSACHUSETTS DEPARTMENT  
OF REVENUE OF UNFILED PREPETITION TAX RETURNS AND  
REQUEST FOR THE SAME**

**PLEASE BE ADVISED** that the records of the Massachusetts Department of Revenue ("MDOR") indicate that you have not filed certain tax returns that you appear to be required to file. The accompanying schedule lists what these presently appear to be. MDOR hereby demands that you file all Massachusetts tax returns that you have been required to file but have not filed, including those listed on the schedule.

**PLEASE TAKE NOTE** that Section 1308(a) of the Bankruptcy Code requires that no later than the day before the first scheduled meeting of creditors in your Chapter 13 case you must have filed with the appropriate taxing authorities all returns that were required to be filed for all taxable periods ending during the four (4) year period ending on the filing of your petition. While under appropriate circumstances the trustee or the court can extend that deadline, the failure(s) to file any of those returns before the required or extended deadline are grounds under Section 1307(e) of the Bankruptcy Code for dismissal or the conversion to Chapter 7 of your case. Under applicable law, the burden is upon you to demonstrate that you were not legally required to file a return for each tax period, if that is your position. However, if the return is one required by Section 1308(a) and the original or extended deadline has passed without filing the return(s), even if the dispute is not resolved by then, then your case can still be dismissed or converted to Chapter 7 if the court finds that you do not meet your burden.

**PLEASE ALSO BE ADVISED THAT** unless we receive a tax return for each tax period of each tax type as set forth in the schedule within thirty (30) days of this notice (whether the return is a required one under Section 1308(a) or not), then in accordance with G.L. c. 62C, § 28, MDOR may determine the tax due according to our best information and belief (Any such assessment(s) would be in addition to any exercise or pursuit of such other rights and remedies).

If you have an attorney representing you in this case, you may wish to consult your attorney on these issues. If there are any further questions, your attorney or you may contact the Massachusetts Department of Revenue Bankruptcy Unit at (617) 626-3875 or confer with the MDOR representative at your Section 341 meeting of creditors should one be in attendance.

<b>Account Type</b>	<b>Filing Period</b>	<b>Filing Status</b>
Personal Income Tax	12/31/2019	
Personal Income Tax	12/31/2020	
Personal Income Tax	12/31/2021	
Personal Income Tax	12/31/2022	

***PLEASE TAKE FURTHER NOTICE*** that Geoffrey E. Snyder, as he is Commissioner of Revenue for the Commonwealth of Massachusetts, by and through his undersigned agent, hereby makes demand upon the Debtor to file forthwith the above-identified tax returns.

**GEOFFREY E. SNYDER  
COMMISSIONER  
MASSACHUSETTS DEPARTMENT OF REVENUE**

**By his duly authorized agent,**

**/s/ Yngribel Reyes**

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**In re: JANICE CARROLL RICHARD**

**Chapter 13  
Case Number: 23-11882 CJP**

**CERTIFICATE OF SERVICE**

I, Yngribel Reyes, hereby certify that I have caused the attached Commissioner of the Massachusetts Department of Revenue's Notice of Unfiled Prepetition Tax Returns and Request For The Same Pursuant To 11 U.S.C. Section 1308, to be served by first class mail, postage prepaid, upon parties or persons appearing on the accompanying SERVICE LIST attached hereto who were not listed as being served electronically upon.

**JOHN A. ULLIAN  
220 FORBES ROAD, STE 106  
BRAINTREE, MA 02184-0000**

**Chapter 13 Trustee  
PO BOX 8250  
BOSTON, MA 02114**

**/s/ Yngribel Reyes**

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11/24/2023**